

Corporate E-File Exclusions

Returns meeting the following conditions **cannot** be filed electronically as State Only returns:

- Returns with tax periods prior to the current year
- Initial Net Worth
- Returns covering multiple tax periods
- Qualified Subchapter S Subsidiary (QSSS) that do not have a Federal Employer Identification Number (FEIN)
- Amended returns
- Bankruptcy returns
- Prompt assessment
- Name change returns
- Requests for overpayment be applied to another account
- Any condition or requirement, not supported by software that requires the submission of a paper document or form